

REMARKS

The foregoing modifies the description of the aqueous dispersion to more clearly reflect the EUDRAGIT L 30D-55 spec. sheets previously submitted. The latter explicitly indicate a range surrounding the 30% value, making clear that it is not necessary to use a particular value of dry polymer substance.

The Commissioner is hereby authorized to charge any fees associated with this response or credit any overpayment to Deposit Account No. 13-3402.

Respectfully submitted,

Brion P. Heaney, Reg. No. 32,542
Anthony J. Zelano, Reg. No. 27,969
Attorney/Agent for Applicant(s)

MILLEN, WHITE, ZELANO
& BRANIGAN, P.C.
Arlington Courthouse Plaza 1, Suite 1400
2200 Clarendon Boulevard
Arlington, Virginia 22201
Telephone: (703) 243-6333
Facsimile: (703) 243-6410
Attorney Docket No.: PHARMA-142 P1

Date: April 23, 2003